

FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

DECEMBER 31, 2013

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	3
FINANCIAL STATEMENTS:	
STATEMENT OF FINANCIAL POSITION	5
STATEMENT OF ACTIVITIES	6
STATEMENT OF FUNCTIONAL EXPENSES	7
STATEMENT OF CASH FLOWS	8
NOTES TO FINANCIAL STATEMENTS	9
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	18

# PAILET, MEUNIER and LeBLANC, L.L.P.

Certified Public Accountants

Management Consultants

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Capital Post-Conviction Project of Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of Capital Post-Conviction Project of Louisiana (a non-profit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the

Member of:



**PrimeGlobal**

An Association of  
Independent Accounting Firms

• PCAOB - Public Company Accounting Oversight Board

AICPA: Center for Public Company Audit Firms (SEC) • Governmental Audit Quality Center • Private Companies Practice Section (PCPS)

3421 N. Causeway Blvd., Suite 701 • Metairie, LA 70002 • Telephone (504) 837-0770 • Fax (504) 837-7102  
201 St. Charles Ave., Suite 2500 • New Orleans, LA 70170 • Telephone (504) 599-5905 • Fax (504) 837-7102  
[www.pmlcpa.com](http://www.pmlcpa.com)

financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Capital Post-Conviction Project of Louisiana as of December 31, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2014, on our consideration of Capital Post-Conviction Project of Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Capital Post-Conviction Project of Louisiana's internal control over financial reporting and compliance.

*Paillet, Meunier and LeBlanc, LLP*

Metairie, Louisiana  
June 10, 2014

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2013

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 280,097
Grants Receivable	400,000
Prepaid Expenses	<u>4,412</u>
Total Current Assets	<u>684,509</u>
Property and Equipment	
Equipment and Furniture	181,151
Less: Accumulated Depreciation	<u>(173,576)</u>
Total Property and Equipment	<u>7,575</u>
Total Assets	<u>\$ 692,084</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Deferred Revenue	\$ <u>400,000</u>
Total Current Liabilities	<u>400,000</u>
Contingencies	
Net Assets	
Unrestricted	<u>292,084</u>
Total Net Assets	<u>292,084</u>
Total Liabilities and Net Assets	<u>\$ 692,084</u>

See independent auditor's report and notes to financial statements.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**

**STATEMENTS OF ACTIVITIES**

**For the Years Ended December 31, 2013**

**UNRESTRICTED NET ASSETS**

Unrestricted Revenues	
Government Grants	\$ 3,368,160
Interest Income	<u>220</u>
Total Unrestricted Revenues	<u>3,368,380</u>
Expenses	
Program Services	3,308,586
Supporting Services	<u>168,698</u>
Total Expenses	<u>3,477,284</u>
Increase/(Decrease) in Unrestricted Net Assets	(108,904)
Net Assets at Beginning of Year	<u>400,988</u>
Net Assets at End of Year	<u>\$ 292,084</u>

See independent auditor's report and notes to financial statements.

# CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

## STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2013

	<u>Total</u>	<u>Program Services</u>	<u>Supporting Services</u>
Salaries & Wages	\$ 1,021,987	\$ 919,788	\$ 102,199
Payroll Taxes	81,531	73,378	8,153
Fringe Benefits	232,939	209,645	23,294
Grants to Others	533,437	533,437	0
Expert Witness Fees	18,351	18,351	0
Investigator Fees	125,352	125,352	0
Case Expenses - General	20,538	20,538	0
Pro Bono Expert Witness Fees	1,157,477	1,157,477	0
Accounting/Audit Fees	10,500	0	10,500
Computer Consultant	32,320	29,088	3,232
Occupancy	126,478	113,830	12,648
Telephone	16,388	14,749	1,639
Depreciation	1,884	1,884	0
Computer Expenses	20,366	18,329	2,037
Office Expenses	38,199	34,379	3,820
Publications	6,037	6,037	0
Conferences and Meetings	5,119	5,119	0
Continuing Education/Dues	16,625	16,625	0
Insurance Expense	<u>11,756</u>	<u>10,580</u>	<u>1,176</u>
 Total Expenses	 <u>\$ 3,477,284</u>	 <u>3,308,586</u>	 <u>\$ 168,698</u>
 Percentage of total expenses		 0.95 %	 0.05 %

See independent auditor's report and notes to financial statements.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**

**STATEMENT OF CASH FLOWS**

**For the Years Ended December 31, 2013**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Increase (Decrease) in Net Assets	\$ (108,904)
Adjustments to reconcile increase in net assets to	
Net cash provided by operating activities:	
Depreciation and amortization	1,884
(Increase) decrease in operating assets:	
Grants Receivable	0
Prepaid Expenses	0
Increase (decrease) in operating liabilities:	
Payroll Taxes Payable	(4,779)
Deferred Revenue	0
Total adjustments	<u>(2,895)</u>
Net cash provided (used) by operating activities	<u>(111,799)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Payments for Property and Equipment	<u>(523)</u>
Net cash provided (used) by investing activities	<u>(523)</u>
Net increase (decrease) in cash and equivalents	(112,322)
Cash and equivalents, beginning of year	<u>392,418</u>
Cash and equivalents, end of year	<u>\$ 280,097</u>

See independent auditor's report and notes to financial statements.



## CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

### NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2013

#### NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

##### Nature of Activities

Capital Post-Conviction Project of Louisiana (the Organization) is a non-profit corporation organized exclusively for charitable, scientific and educational purposes, including, but not limited to, providing legal representation to indigent persons in Louisiana under the sentence of death, and to providing consultation services, educational materials, and seminars to lawyers who represent indigent persons facing or under a sentence of death.

The Organization is supported primarily through government contracts and private grants and does not engage in fundraising activities.

##### Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. Any other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. At December 31, 2013 the Organization had no temporarily or permanently restricted net assets.

##### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

##### Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958-205, *Presentation of Financial Statements for Not-for-profit Entities*. Under ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. For the year ending December 31, 2013, there were no temporarily restricted or permanently restricted net assets.

The statement of activities presents expenses of the Organization's operations functionally between program measurement, and management and general. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

## CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

### NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2013

#### NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Property and Equipment

It is the Organization's policy to capitalize property and equipment with an expected life of three or more years and a cost of \$500 or more. Property and equipment are depreciated using the straight-line method over a five to ten year depreciable life.

##### Contributions

The Organization has adopted FASB ASC No. 958-605-25-2, *Accounting for Contributions Received*. All unconditional contributions are to be measured at fair market value on the date received and be recognized currently as revenue or gains.

##### Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

##### Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

##### Reclassifications

Certain amounts in the prior period have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on previously reported net income.

#### NOTE B - FINANCIAL ASSISTANCE & CONTRACTS

##### State of Louisiana Contracts

The Organization has been awarded grants from the Louisiana Public Defenders Board (LPDB) to be used exclusively to defray the expenses of establishing and maintaining a capital post-conviction office, including contract amounts for attorneys, staff, office expenses, overhead and out-of-pocket expenses. The Funds from these grants are not intended to defray, in whole or in part, the expenses associated with any trial or appeal as of right filed by or on behalf of a defendant sentenced to death. The scope of the contracts does not include litigation or proceedings arising out of or involving tort or worker's compensation.

For the year ended December 31, 2013, the following LPDB agreements are reflected in the financial statements:

# CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2013

### NOTE B - FINANCIAL ASSISTANCE & CONTRACTS (CONTINUED)

#### State of Louisiana Contracts (Continued)

##### Contract Period July 1, 2012 through June 30, 2013 - Pro Bono Expert Grant

Capital Post-Conviction Project of Louisiana received a grant in the amount of \$800,000. During the year ended December 31, 2012, the entire amount of the original contract was recorded as income. The grant receivable of \$399,999.96 was paid in monthly installments of \$66,666.66 from January through June, 2013.

##### Contract Period January 1, 2013 through June 30, 2013

Capital Post-Conviction Project of Louisiana received a grant in the amount of \$1,180,875. During the year ended December 31, 2013, the entire contract amount was recorded as income and received in monthly installments of \$196,812.50 from January through June, 2013.

##### Contract Period July 1, 2013 through December 31, 2013

Capital Post-Conviction Project of Louisiana received a grant in the amount of \$1,180,875 for post-conviction services on behalf of indigents in Louisiana. The grant was fully paid through monthly installments of \$196,812.50 from July through December, 2013.

##### Contract Period July 1, 2013 through June 30, 2014 - LPDB Pro Bono Expert Grant

Capital Post-Conviction Project of Louisiana received a grant in the amount of \$800,000 for post-conviction services on behalf of indigents in Louisiana. Incremental payments were received from July through December, 2013 of \$66,666.66 totalling \$399,999.97. The remaining balance of \$400,000.03 is shown on the Statement of Financial Position as Grants Receivable. The remaining balance of \$400,000.03 is also shown on the Statement of Financial Position as deferred revenue in the current liabilities.

The Expert Fund Grants shall be used exclusively by the Capital Post-Conviction Project of Louisiana to:

- a) Review and take action upon applications to the LPDB by indigents not represented by Capital Post-Conviction Project of Louisiana for funding of reasonably necessary ancillary services associated with legal representation of indigents seeking post-conviction relief of a capital conviction in Louisiana. Capital Post-Conviction Project of Louisiana, using the *ABA Guidelines for the Appointment and Performance of Defense Counsel in Death Penalty Cases* (2003) for evaluation, shall take action upon an application for funding within 30 days of receipt of the application either by approval of the application, denial of the application, or by the request of additional information regarding the application. Should Capital Post-Conviction Project of Louisiana request additional information from the applicant, Capital Post-Conviction Project of Louisiana shall take action by approval or denial of the application within 30 days of the receipt of the additional information requested; and

# **CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**

## **NOTES TO FINANCIAL STATEMENTS**

**For the Year Ended December 31, 2013**

### **NOTE B - FINANCIAL ASSISTANCE & CONTRACTS (CONTINUED)**

#### State of Louisiana Contracts (Continued)

b) Provide funding of reasonably necessary services of expert witnesses, costs of specialized scientific testing, and/or other ancillary services associated with legal representation of indigents not represented by Capital Post-Conviction Project of Louisiana seeking post-conviction relief of a capital conviction in Louisiana upon approval of hereinafter mentioned applications.

The scope of these Expert Fund grants does not include litigation or proceedings arising out of or involving tort or worker's compensation.

#### Angola 5-DB Contract

The Organization has entered into a contract with the Louisiana Public Defenders Board (LPDB) to be used exclusively for the representation of David Brown, one of the "Angola 5 defendants," on direct appeal and in related matters following his conviction and death sentence in Docket No. W-04-3-77 of the 20th Judicial District Court, West Feliciana, Louisiana.

#### Contract Period July 1, 2012 through June 30, 2014 - Angola 5-DB Contract

Capital Post-Conviction Project of Louisiana entered into a contract with the LPDB in the amount of \$430,884.40 for the representation of David Brown on direct appeal. Incremental payments were received from January through December, 2013 totalling \$206,409.91. The remaining balance of the contract \$224,474.49 is payable upon services rendered and is therefore not presented on the Statement of Financial Position as Grants Receivable.

The scope of this Contract does not include representation of the state of any department and/or agency of state government in litigation or proceedings arising out of or involving tort or worker's compensation.

### **NOTE C - GRANTS TO OTHERS**

For the year ended December 31, 2013, the following agreements are reflected in the financial statements:

#### Center for Equal Justice - General Contract (July 1, 2012 through June 30, 2013)

Capital Post-Conviction Project of Louisiana entered into a contract agreement with the Center for Equal Justice to provide up to \$40,000 for legal representation in state post-conviction proceedings for indigent death-sentenced individuals in Louisiana.

The contract payments are contingent upon the Center for Equal Justice attorneys timely filing of expense reports. In 2013, the balance was paid in full and all terms of the contract were complied with.

# CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2013

### NOTE D - CASH AND EQUIVALENTS

At December 31, 2013 the Organization had cash and cash equivalents (book balances) totaling \$280,097 in Demand Deposits. These deposits are stated at cost, which approximates market. As of December 31, 2013, the Organization had \$368,004 in deposits (collected bank balances). These deposits were secured by \$250,000 in Federal Deposit Insurance and \$370,975 in Pledged Securities.

### NOTE E - PROPERTY AND EQUIPMENT

As of December 31, 2013, the Organization had property, plant, and equipment and depreciation as follows:

Equipment and Furniture	\$ 181,151
Accumulated Depreciation	173,576
Total Property and Equipment	<u>\$ 7,575</u>
Depreciation Expense	<u>\$ 1,884</u>

### NOTE F - DESCRIPTION OF LEASING ARRANGEMENTS

#### UCI Communications

The Organization is a party to an agreement with UCI Communications (Formerly New South Communications) for network services. The term of the lease was for two years, expiring in February, 2006. Upon expiration of the minimum term commitment, the agreement automatically renewed on a month-to-month basis until 30-day notice of termination by either party is given.

#### Gulf Coast Office Products

The Organization is party to various leases with Gulf Coast Office Products for the lease of digital copiers/scanners. The terms of the leases are for five years, with varying expiration dates. Upon expiration of the minimum term commitment, Capital Post-Conviction Project of Louisiana will have the option to purchase the equipment at its then fair market value.

Minimum lease payments are as follows:

2014	3,846
Thereafter	0
Total	<u>\$ 3,846</u>

#### Dovie Consulting

A twelve month agreement was entered into with Dovie Consulting, on July 01, 2007, for computer consulting services. After the term of the lease expired, both parties agreed to continue on a month to month basis. Dovie Consulting will provide 34 hours of computer service per month at a rate of \$2,550 per month. All additional hours will be billed at a flat fee of \$125 per hour.

## CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

### NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2013

#### NOTE F - DESCRIPTION OF LEASING ARRANGEMENTS(CONTINUED)

##### Nuvox Communications

An amended agreement was entered into with Nuvox Communications, on October 5, 2009, for phone services. This was a three year agreement expiring on December 31, 2012. The agreement states that after the three year agreement expires, the lease will be automatically renewed on a yearly basis unless terminated. The minimum lease payment for the following year is \$ 6,798.

##### Lease with Continental REGIS Property Management, LLC

The Organization amended their lease with REGIS Property Management, LLC in February of 2007 for office space when they moved to a different floor. The terms of the lease have been amended to extend through January 31, 2017. The monthly rent is \$8,782.

Minimum payments under the lease are as follows:

2014	105,384
2015	105,384
2016	105,384
Thereafter	8,782
Total	<u>\$ 316,152</u>

#### NOTE G - 401(K) PLAN

The Organization became a participant in the ABA Members Retirement Program with an effective date of January 1, 2003. Eligible employees were allowed to make deferred compensation contributions to the plan beginning in 2003, and there were no employer contributions made during the year. All employees who have attained the age of 21 are allowed to participate.

The ABA conducted discrimination testing on the plan, and reported full compliance for the years ended December 31, 2013.

#### NOTE H - CONCENTRATION OF SUPPORT

The Organization receives a substantial amount of their revenue from government grants. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's ability to fulfill their programs. Approximately 100.00% of the organization's support for the year ended December 31, 2013 came from governmental grants.

## **CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**

### **NOTES TO FINANCIAL STATEMENTS**

**For the Year Ended December 31, 2013**

#### **NOTE I - SUBSEQUENT EVENTS**

FASB Accounting Standards Codification Topic 855, "Subsequent Events" addresses events which occur after the balance sheet date but before the issuance of financial statements. An entity must record the effects of subsequent events that provide evidence about conditions that existed at the balance sheet date and must disclose but not record the effects of subsequent events which provide evidence about conditions that existed after the balance sheet date. Additionally, Topic 855 requires disclosure relative to the date through which subsequent events have been evaluated and whether that is the date on which the financial statements were issued or were available to be issued. Management evaluated the activity of Capital Post-Conviction Project of Louisiana through June 10, 2014, the date the financial statements were issued, and concluded that no subsequent events have occurred that would require recognition or disclosure in the Notes to the Financial Statements.

# PAILET, MEUNIER and LeBLANC, L.L.P.

Certified Public Accountants

Management Consultants

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Capital Post-Conviction Project of Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Capital Post-Conviction Project of Louisiana (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 10, 2014.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Capital Post-Conviction Project of Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Capital Post-Conviction Project of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material

Member of:



**PrimeGlobal**

An Association of  
Independent Accounting Firms

• PCAOB - Public Company Accounting Oversight Board

AICPA: Center for Public Company Audit Firms (SEC) • Governmental Audit Quality Center • Private Companies Practice Section (PCPS)

3421 N. Causeway Blvd., Suite 701 • Metairie, LA 70002 • Telephone (504) 837-0770 • Fax (504) 837-7102  
201 St. Charles Ave., Suite 2500 • New Orleans, LA 70170 • Telephone (504) 599-5905 • Fax (504) 837-7102  
[www.pmlcpa.com](http://www.pmlcpa.com)



weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Capital Post-Conviction Project of Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Paillet, Meunier and LeBlanc, LLP*

Metairie, Louisiana  
June 10, 2014

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

SECTION I –SUMMARY OF AUDITOR’S RESULTS

- A. Control deficiencies in internal control over financial reporting were disclosed by the audit of the financial statements: No. Material weaknesses: No.
- B. Noncompliance which is material to the financial statements: No
- C. Control deficiencies in internal control over major programs: N/A.  
Material weaknesses: N/A .
- D. The type of report issued on compliance for major programs: N/A.
- E. Any audit findings which are required to be reported under section 510(a) of OMB Circular A-13: N/ A
- F. Major programs: N/A.
- G. Dollar threshold used to distinguish between Type A and Type B programs: N/A.
- H. Auditee qualified as a low-risk auditee under section 530 of OMB Circular A-133: N/A.
- I. A management letter was issued: No

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not applicable.